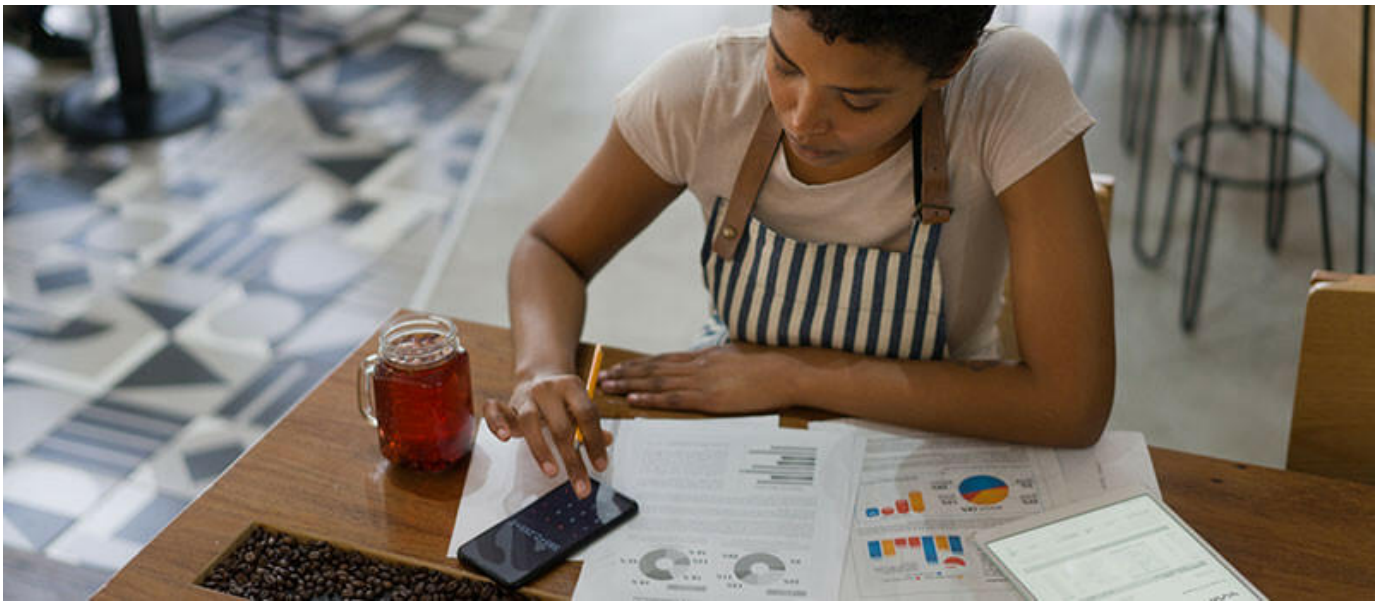
Mid-Sized Business Update

OMB Large Corporate



27 January 2023

The CIOT has regular meetings with HMRC's Mid-Sized Business team to discuss various topical issues relating to this population of taxpayers. A summary of matters recently discussed is provided below.

HMRC's Mid-Sized Business (MSB) Customer Support Team

HMRC's MSB Customer Support Team can offer support to businesses in this population via an online portal on GOV.UK (see tinyurl.com/ms77s8rx). A MSB is a business with a UK turnover above £10 million or with at least 20 employers. A business can get help from HMRC using this service if:

- it has a tax issue;
- it cannot find the information it needs on GOV.UK; and
- there is not already a dedicated team in HMRC that it can contact for help.

HMRC have provided us with some additional information explaining who can use the service, how to access support and some examples of the requests the Team

can deal with (see tinyurl.com/mr2jmm26).

Any agent with a Government Gateway ID, regardless of the size of the agent, can access the system using their own Government Gateway ID and seek support for an MSB client by entering their client's UTR and other details once inside the system, provided their query does not relate to one for which there is already another dedicated team within HMRC.

HMRC are interested in receiving feedback on CIOT members' experiences of using the online portal. Please send feedback to technical@ciot.org.uk.

Certificates of residence for companies, public bodies and partnerships

HMRC have improved their process for how taxpayers request certificates of residence to prove their UK tax residence to other jurisdictions. Until a few months ago, the process required posting a document to HMRC. Now, if you are (or represent) a company, a public body or a partnership, you can make your request entirely online, by completing the RES1 form (see tinyurl.com/mxrtz3d9). HMRC say that initial feedback from taxpayers who have used the online service has been overwhelmingly positive, materially cutting both waiting times and improving the customer experience. For more information on requesting certificates of residence and other types of taxpayers, please visit tinyurl.com/24bxxzae.

Temporary Customer Compliance Manager (tCCM) service

HMRC launched a small scale tCCM service last year for a trial period to provide time-limited, targeted support to MSB taxpayers who would most benefit, such as those experiencing key life events, mergers and acquisitions, business sales, retirement, complex international issues or multiple related tax enquiries. HMRC are currently conducting an evaluation of the trial using online focus groups, which CIOT members were invited to take part in via our weekly 'Latest News from CIOT' email. The evaluation will include any resulting benefits or concerns about the model, suggestions for improvements, and how the role should look in the future. Feedback is also being sought around which customer groups CIOT members feel would benefit from this offering.

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